

MELINDA HAAG (CABN 132612)  
United States Attorney  
THOMAS MOORE (ALBN 4305-O78T)  
Chief, Tax Division  
MICHAEL G. PITMAN (DCBN 484164)  
Assistant United States Attorney, Tax Division  
450 Golden Gate Ave., Box 36055  
San Francisco, CA 94102  
Telephone: (415) 436-6475  
Facsimile: (415) 436-7009  
Email: michael.pitman@usdoj.gov

Attorneys for the United States of America

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

United States of America,

Petitioner,

v.

Joseph R. Snider,

Respondent.

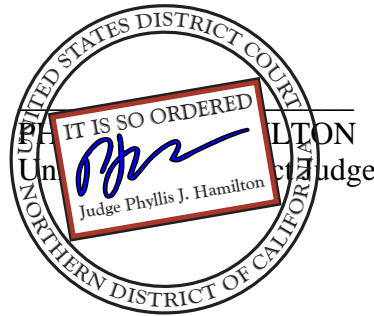
Case No. 4:12-cv-05175-PJH

AMENDED [~~PROPOSED~~] ORDER  
ADOPTING REPORT AND  
RECOMMENDATION TO ENFORCE  
IRS SUMMONS

On December 10, 2012, the Honorable Magistrate Judge Maria Elena-James made a Report and Recommendation to enforce the IRS Summons as requested in the Petition. *See* Doc. # 8. The Report found that the government had carried its “slight” burden to show that the Summons: (1) was issued for a legitimate purpose; (2) seeks information relevant to that purpose; (3) seeks information that is not already in the IRS’s possession; and (4) satisfies all of the administrative steps set forth in the Internal Revenue Code. *United States v. Powell*, 379 U.S. 48, 57-58 (1964).

This matter was transferred to the undersigned on December 11, 2012. Respondent Joseph R. Snider has made no appearance, and filed no objections to the Report within the time allowed under 28 U.S.C. § 636(b)(1). The Court has reviewed Magistrate Judge James' Report and Recommendation, and finds the Report correct, well-reasoned and thorough, and adopts it in every respect. Accordingly, the Petition is GRANTED. The Court orders Respondent Joseph R. Snider to appear before Revenue Agent Meiling Yang, or any other designated Revenue Agent, on February 1, 2013, at 10 a.m., at the Offices of the Internal Revenue Service located at 1900 O'Farrell Street, Suite 200, San Mateo, CA, 94403, to provide the testimony and produce the documents and records requested by the Summons. Petitioner shall serve this Order and a copy of the Summons on Respondent Joseph R. Snider, and file proof of service with the Court, within three days of the date of this Order.

Dated January 14, 2013



Respectfully submitted,

MELINDA HAAG  
United States Attorney

s/ Michael G. Pitman  
MICHAEL G. PITMAN  
Assistant United States Attorney, Tax Division

Attorneys for the United States of America